

Lampiran 1 : Nama Perusahaan

No.	Kode	Nama Perusahaan
1	AKKU	PT.ALAM KARYA UNGGUL
2	ARGO	PT.ARGO PANTES
3	BRPT	PT.BARITO PACIFIC
4	CNTX	PT.CENTURY TEXTILE INDUSTRY
5	FASW	PT.FAJAR SURYA WISESA
6	FPNI	PT.TITAN KIMIA NUSANTARA
7	HDTX	PT.PANASIA INDOSYNTEC
8	IKAI	PT.INTIKERAMIK ALAMASRI INDUSTRI
9	INRU	PT.TOBA PULP LESTARI
10	IPOL	PT.INDOPOLY SWAKARSA INDUSTRY
11	JKSW	PT.JAKARTA KYOI STEEL WORKS
12	MASA	PT.MULTISTRADA ARAH SARANA
13	MLBI	PT.MULTI BINTANG INDONESIA
14	MLIA	PT.MULIA INDUSTRINDO
15	MYRX	PT.HANSON INTERNATIONAL
16	MYTX	PT.APAC CITA CENTERTEX
17	POLY	PT.ASIA PASIFIC FIBERS
18	PTSN	PT.SAT NUSA PERSADA
19	SAIP	PT.SURABAYA AGUNG INDUSTRI PULP&KERTAS
20	SCPI	PT.SCHERING PLOUGH INDONESIA
21	SIMA	PT.SIWANI MAKMUR
22	SSTM	PT.SUNSON TEEEXTILE MANUFACTURE
23	STTP	PT.SIANTAR TOP
24	SULI	PT.SUMALINDO LESTARI JAYA
25	TBMS	PT.TEMBAGA MULIA SEMANAN
26	TIRT	PT.TIRTA MAHAKAM RESOURCES
27	UNTX	PT.UNITEX
28	UNVR	PT.UNILEVER INDONESIA
29	NIKL	PT.PELAT TIMAH NUSANTARA
30	MYOH	PT. SAMINDO RESOURCES

No.	Kode	Nama Perusahaan
31	BRNA	PT.BERLINA
32	BIMA	PT.PRIMARINDO ASIA INFRASTRUCTURE
33	INTA	PT.INTRACO PENTA
34	KARW	PT.KARWELL INDONESIA
35	KBLM	PT.KABELINDO MURNI

Lampiran 2 : *Frequency Table*

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
CR	105	.045	13.081	1.20606	1.791280
DTA	105	.230	5.025	.97771	.797807
ROA	105	-.756	3.475	.03774	.374335
Valid N (listwise)	105				

**GC**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Opini audit non going concern	65	61.9	61.9	61.9
	Opini audit going concern	40	38.1	38.1	100.0
	Total	105	100.0	100.0	

**RM**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perusahaan tidak memiliki rencana	55	52.4	52.4	52.4
	Perusahaan memiliki rencana	50	47.6	47.6	100.0
	Total	105	100.0	100.0	

Lampiran 3 : Hasil Pengolahan SPSS Regresi Logistik

Block 0 : Beginning Block

Iteration History<sup>a,b,c</sup>

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1		139.553	-.476
0	2	139.551	-.485
	3	139.551	-.486

- a. Constant is included in the model.  
b. Initial -2 Log Likelihood: 139.551  
c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table<sup>b</sup>

			Predicted		
			GC		Percentage Correct
			Opini audit non going concern	Opini audit going concern	
Observed					
Step 0	GC	Opini audit non going concern	65	0	100.0
		Opini audit going concern	40	0	.0
Overall Percentage					61.9

- a. Constant is included in the model.  
b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.486	.201	5.837	1	.016	.615

### Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	CR	.337	1	.562
		DTA	31.768	1	.000
		ROA	.208	1	.648
		RM	64.454	1	.000
Overall Statistics			70.757	4	.000

Block 1 : Method = Enter

### Iteration History<sup>a,b,c,d</sup>

Iteration		-2 Log likelihood	Coefficients				
			Constant	CR	DTA	ROA	RM
Step 1	1	63.708	-2.363	-.034	.761	-.490	2.526
	2	52.067	-3.773	-.097	1.520	-.908	3.475
	3	48.326	-4.945	-.195	2.369	-.799	4.177
	4	46.865	-5.832	-.319	3.274	.954	4.652
	5	46.650	-6.293	-.385	3.738	2.074	4.941
	6	46.645	-6.378	-.396	3.814	2.235	5.001
	7	46.645	-6.380	-.396	3.816	2.238	5.002
	8	46.645	-6.380	-.396	3.816	2.238	5.002

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 139.551

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

### Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	92.906	4	.000
	Block	92.906	4	.000
	Model	92.906	4	.000

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	46.645 <sup>a</sup>	.587	.799

- a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.420	8	.905

### Contingency Table for Hosmer and Lemeshow Test

		GC = Opini audit non going concern		GC = Opini audit going concern		Total
		Observed	Expected	Observed	Expected	
Step 1	1	11	10.941	0	.059	11
	2	11	10.902	0	.098	11
	3	11	10.863	0	.137	11
	4	11	10.756	0	.244	11
	5	10	10.538	1	.462	11
	6	5	6.237	6	4.763	11
	7	5	3.236	6	7.764	11
	8	1	1.337	10	9.663	11
	9	0	.189	11	10.811	11
	10	0	.000	6	6.000	6

**Classification Table**

			Predicted		
			GC		Percentage Correct
			Opini audit non going concern	Opini audit going concern	
Observed					
Step 1	GC	Opini audit non going concern	58	7	89.2
		Opini audit going concern	7	33	82.5
Overall Percentage					86.7

a. The cut value is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
								Lower	Upper
Step 1	CR	-.396	.282	1.969	1	.161	.673	.387	1.170
	DTA	3.816	1.477	6.671	1	.010	45.403	2.510	821.344
	ROA	2.238	3.704	.365	1	.546	9.375	.007	13319.691
	RM	5.002	1.225	16.663	1	.000	148.755	13.470	1642.746
	Constant	-6.380	1.500	18.094	1	.000	.002		

a. Variable(s) entered on step 1: CR, DTA, ROA, RM.

**Correlation Matrix**

		Constant	CR	DTA	ROA	RM
Step 1	Constant	1.000	.375	-.701	-.436	-.808
	CR	.375	1.000	-.652	-.349	-.250
	DTA	-.701	-.652	1.000	.386	.268
	ROA	-.436	-.349	.386	1.000	.437
	RM	-.808	-.250	.268	.437	1.000